a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; wherein said spacing layer comprises ethyl cellulose, methyl cellulose, hydroxypropyl cellulose, hydroxy propyl methyl cellulose, polyalkylene glycols, polyalkylene oxides, sugars, sugar alcohols, shellacs, acrylics, or mixtures thereof, said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient.

14. (Twice Amended) A dosage form intended for direct oral administration, comprising:

an effective amount of at least one drug, said drug present in the cores of coated particles, said cores including a taste masking layer composed of a material which is generally insoluble in saliva at a neutral to basic pH and completely soluble in saliva at a pH of less than about 6.5; and

a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; wherein said spacing layer comprises ethyl cellulose, methyl cellulose, hydroxypropyl cellulose, hydroxy propyl methyl cellulose, polyalkylene glycols, polyalkylene oxides, sugars, sugar alcohols, shellacs, acrylics, or mixtures thereof, said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient; and

at least one pharmaceutically acceptable excipient provided in an amount of between greater than zero and less than 100%, based on the weight of the finished dosage form.

Amend claims.

1. (Twice Amended) A taste masked formulation which rapidly releases in the stomach of a patient comprising:

a drug containing core;

a taste masking layer composed of a material which is generally insoluble in saliva at a neutral to basic pH and completely soluble in saliva at a pH of less than about 6.5;and

a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; wherein said spacing layer comprises ethyl cellulose, methyl cellulose, hydroxypropyl cellulose, hydroxy propyl methyl cellulose, polyalkylene glycols, polyalkylene oxides, sugars, sugar alcohols, shellacs, acrylics, or mixtures thereof, said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient.

14. (Twice Amended) A dosage form intended for direct oral administration, comprising:

an effective amount of at least one drug, said drug present in the cores of coated particles, said cores including a taste masking layer composed of a material which is generally insoluble in saliva at a neutral to basic pH and completely soluble in saliva at a pH of less than about 6.5; and

a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; wherein said spacing layer comprises ethyl cellulose, methyl cellulose, hydroxypropyl cellulose, hydroxy propyl methyl cellulose, polyalkylene glycols, polyalkylene oxides, sugars, sugar alcohols, shellacs, acrylics, or mixtures thereof, said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20